

LINE INFORMATION DATA BASE
DIRECT COSTS DEVELOPMENT

STUDY AREA: MD

DIRECT COST FACTORS

	Poles 2411 A	Conduit 2441 B	Aer. Cable 2421 C	Und. Cable 2422 D	Cir. Equip 2232 E	Dig. Switch 2212 F	Bur. Cable 2423 G	Computer 2124 H
1 DEPRECIATION	N/A	N/A	N/A	N/A	0.1115	0.0776	N/A	N/A
2 COST OF MONEY	N/A	N/A	N/A	N/A	0.1028	0.1168	N/A	N/A
3 INCOME TAX	N/A	N/A	N/A	N/A	0.0384	0.0431	N/A	N/A
4 MAINTENANCE	N/A	N/A	N/A	N/A	0.0224	0.1101	N/A	N/A
5 ADMINISTRATION	N/A	N/A	N/A	N/A	0.0357	0.0415	N/A	N/A
6 OTHER TAX	N/A	N/A	N/A	N/A	0.0095	0.0102	N/A	N/A
7 TOTAL	N/A	N/A	N/A	N/A	0.3203	0.3993	N/A	N/A

DIRECT COST COMPONENTS

STP Port Termination	Source	Poles 2411 A	Conduit 2441 B	Aer. Cable 2421 C	Und. Cable 2422 D	Cir. Equip 2232 E	Dig. Switch 2212 F	Bur. Cable 2423 G	Computer 2124 H
8 UNIT INVESTMENT	CCSCIS and Comp. Study	N/A	N/A	N/A	N/A	\$700.36	\$19,479.06	N/A	N/A
9 DEPRECIATION	L1*L8	N/A	N/A	N/A	N/A	\$78.09	\$1,511.58	N/A	N/A
10 COST OF MONEY	L2*L8	N/A	N/A	N/A	N/A	\$72.00	\$2,275.15	N/A	N/A
11 INCOME TAX	L3*L8	N/A	N/A	N/A	N/A	\$26.89	\$839.55	N/A	N/A
12 MAINTENANCE	L4*L8	N/A	N/A	N/A	N/A	\$15.72	\$2,144.64	N/A	N/A
13 ADMINISTRATION	L5*L8	N/A	N/A	N/A	N/A	\$25.00	\$808.38	N/A	N/A
14 OTHER TAX	L6*L8	N/A	N/A	N/A	N/A	\$6.65	\$198.69	N/A	N/A
15 TOTAL	SUM L9..L14	N/A	N/A	N/A	N/A	\$224.35	\$7,777.99	N/A	N/A

LINE INFORMATION DATA BASE
DIRECT COSTS DEVELOPMENT

STUDY AREA: VA

DIRECT COST FACTORS	Poles 2411 A	Conduit 2441 B	Aer. Cable 2421 C	Und. Cable 2422 D	Cir. Equip 2232 E	Dig. Switch 2212 F	Bur. Cable 2423 G	Computer 2124 H
1 DEPRECIATION	0.0856	0.0199	0.0701	0.0545	0.1499	0.0847	0.0584	N/A
2 COST OF MONEY	0.1021	0.1102	0.1034	0.1055	0.1116	0.1098	0.1046	N/A
3 INCOME TAX	0.0454	0.0490	0.0461	0.0470	0.0498	0.0487	0.0464	N/A
4 MAINTENANCE	0.0165	0.0084	0.0071	0.0066	0.0205	0.1314	0.0048	N/A
5 ADMINISTRATION	0.0241	0.0241	0.0241	0.0241	0.0349	0.0349	0.0241	N/A
6 OTHER TAX	0.0045	0.0045	0.0045	0.0045	0.0061	0.0056	0.0046	N/A
7 TOTAL	0.2782	0.2161	0.2553	0.2422	0.3728	0.4151	0.2429	N/A

DIRECT COST COMPONENTS

STP Port Termination	Source	Poles 2411 A	Conduit 2441 B	Aer. Cable 2421 C	Und. Cable 2422 D	Cir. Equip 2232 E	Dig. Switch 2212 F	Bur. Cable 2423 G	Computer 2124 H
8 UNIT INVESTMENT	CCSCIS and Comp. Study	N/A	N/A	N/A	N/A	\$635.94	\$34,914.75	N/A	N/A
9 DEPRECIATION	L1*L8	N/A	N/A	N/A	N/A	\$95.33	\$2,957.28	N/A	N/A
10 COST OF MONEY	L2*L8	N/A	N/A	N/A	N/A	\$70.97	\$3,833.64	N/A	N/A
11 INCOME TAX	L3*L8	N/A	N/A	N/A	N/A	\$31.67	\$1,700.35	N/A	N/A
12 MAINTENANCE	L4*L8	N/A	N/A	N/A	N/A	\$13.04	\$4,587.80	N/A	N/A
13 ADMINISTRATION	L5*L8	N/A	N/A	N/A	N/A	\$22.19	\$1,218.52	N/A	N/A
14 OTHER TAX	L6*L8	N/A	N/A	N/A	N/A	\$3.88	\$195.52	N/A	N/A
15 TOTAL	SUM L9..L14	N/A	N/A	N/A	N/A	\$237.08	\$14,493.11	N/A	N/A

BVS Validation	Source	Poles 2411 A	Conduit 2441 B	Aer. Cable 2421 C	Und. Cable 2422 D	Cir. Equip 2232 E	Dig. Switch 2212 F	Bur. Cable 2423 G	Computer 2124 H
16 UNIT INVESTMENT	CCSCIS and Comp. Study	\$42.06	\$251.89	\$164.10	\$346.12	\$1,982.26	N/A	\$103.39	N/A
17 DEPRECIATION	L1*L16	\$3.60	\$5.01	\$11.50	\$18.86	\$297.14	N/A	\$6.04	N/A
18 COST OF MONEY	L2*L16	\$4.29	\$27.76	\$16.97	\$36.52	\$221.22	N/A	\$10.81	N/A
19 INCOME TAX	L3*L16	\$1.91	\$12.34	\$7.57	\$16.27	\$98.72	N/A	\$4.80	N/A
20 MAINTENANCE	L4*L16	\$0.69	\$2.12	\$1.17	\$2.28	\$40.64	N/A	\$0.50	N/A
21 ADMINISTRATION	L5*L16	\$1.01	\$6.07	\$3.95	\$8.34	\$69.18	N/A	\$2.49	N/A
22 OTHER TAX	L6*L16	\$0.19	\$1.13	\$0.74	\$1.56	\$12.09	N/A	\$0.48	N/A
23 TOTAL	SUM L17..L22	\$11.70	\$54.43	\$41.89	\$83.83	\$738.99	N/A	\$25.11	N/A

LINE INFORMATION DATA BASE
DIRECT COSTS DEVELOPMENT

STUDY AREA: WV

DIRECT COST FACTORS

	Poles 2411 A	Conduit 2441 B	Aer. Cable 2421 C	Und. Cable 2422 D	Cir. Equip 2232 E	Dig. Switch 2212 F	Bur. Cable 2423 G	Computer 2124 H
1 DEPRECIATION	N/A	N/A	N/A	N/A	0.1092	0.0845	N/A	N/A
2 COST OF MONEY	N/A	N/A	N/A	N/A	0.0994	0.1157	N/A	N/A
3 INCOME TAX	N/A	N/A	N/A	N/A	0.0478	0.0560	N/A	N/A
4 MAINTENANCE	N/A	N/A	N/A	N/A	0.0215	0.1004	N/A	N/A
5 ADMINISTRATION	N/A	N/A	N/A	N/A	0.0300	0.0357	N/A	N/A
6 OTHER TAX	N/A	N/A	N/A	N/A	0.0066	0.0073	N/A	N/A
7 TOTAL	N/A	N/A	N/A	N/A	0.3145	0.3996	N/A	N/A

DIRECT COST COMPONENTS

STP Port Termination	Source	Poles 2411 A	Conduit 2441 B	Aer. Cable 2421 C	Und. Cable 2422 D	Cir. Equip 2232 E	Dig. Switch 2212 F	Bur. Cable 2423 G	Computer 2124 H
8 UNIT INVESTMENT	CCSCIS and Comp. Study	N/A	N/A	N/A	N/A	\$629.12	\$25,142.09	N/A	N/A
9 DEPRECIATION	L1*L8	N/A	N/A	N/A	N/A	\$68.70	\$2,124.51	N/A	N/A
10 COST OF MONEY	L2*L8	N/A	N/A	N/A	N/A	\$62.53	\$2,908.94	N/A	N/A
11 INCOME TAX	L3*L8	N/A	N/A	N/A	N/A	\$30.07	\$1,407.96	N/A	N/A
12 MAINTENANCE	L4*L8	N/A	N/A	N/A	N/A	\$13.53	\$2,524.27	N/A	N/A
13 ADMINISTRATION	L5*L8	N/A	N/A	N/A	N/A	\$18.87	\$897.57	N/A	N/A
14 OTHER TAX	L6*L8	N/A	N/A	N/A	N/A	\$4.15	\$183.54	N/A	N/A
15 TOTAL	SUM L9..L14	N/A	N/A	N/A	N/A	\$197.86	\$10,046.78	N/A	N/A

LINE INFORMATION DATA BASE
DIRECT COSTS DEVELOPMENT

STUDY AREA: NJ

DIRECT COST FACTORS	Poles	Conduit	Aer. Cable	Und. Cable	Cir. Equip	Dig. Switch	Bur. Cable	Computer
	2411	2441	2421	2422	2232	2212	2423	2124
	A	B	C	D	E	F	G	H
1 DEPRECIATION	0.1021	0.0214	0.0630	0.0567	0.1149	0.0905	0.0559	N/A
2 COST OF MONEY	0.1076	0.1182	0.1120	0.1128	0.1361	0.1104	0.1129	N/A
3 INCOME TAX	0.0401	0.0442	0.0418	0.0421	0.0509	0.0425	0.0421	N/A
4 MAINTENANCE	0.0163	0.0139	0.0095	0.0097	0.0305	0.0922	0.0097	N/A
5 ADMINISTRATION	0.0292	0.0292	0.0292	0.0292	0.0416	0.0392	0.0292	N/A
6 OTHER TAX	0.0074	0.0074	0.0074	0.0074	0.0099	0.0087	0.0074	N/A
7 TOTAL	0.3027	0.2343	0.2629	0.2579	0.3839	0.3835	0.2572	N/A

DIRECT COST COMPONENTS

		Poles	Conduit	Aer. Cable	Und. Cable	Cir. Equip	Dig. Switch	Bur. Cable	Computer
		2411	2441	2421	2422	2232	2212	2423	2124
		A	B	C	D	E	F	G	H
STP Port Termination	Source								
8 UNIT INVESTMENT	CCSCIS and Comp. Study	N/A	N/A	N/A	N/A	\$599.16	\$30,190.99	N/A	N/A
9 DEPRECIATION	L1*L8	N/A	N/A	N/A	N/A	\$68.84	\$2,732.28	N/A	N/A
10 COST OF MONEY	L2*L8	N/A	N/A	N/A	N/A	\$81.55	\$3,333.09	N/A	N/A
11 INCOME TAX	L3*L8	N/A	N/A	N/A	N/A	\$30.50	\$1,283.12	N/A	N/A
12 MAINTENANCE	L4*L8	N/A	N/A	N/A	N/A	\$18.27	\$2,783.61	N/A	N/A
13 ADMINISTRATION	L5*L8	N/A	N/A	N/A	N/A	\$24.93	\$1,183.49	N/A	N/A
14 OTHER TAX	L6*L8	N/A	N/A	N/A	N/A	\$5.93	\$262.66	N/A	N/A
15 TOTAL	SUM L9..L14	N/A	N/A	N/A	N/A	\$230.02	\$11,578.24	N/A	N/A

		Poles	Conduit	Aer. Cable	Und. Cable	Cir. Equip	Dig. Switch	Bur. Cable	Computer
		2411	2441	2421	2422	2232	2212	2423	2124
		A	B	C	D	E	F	G	H
BVS Validation	Source								
16 UNIT INVESTMENT	CCSCIS and Comp. Study	\$0.00	\$86.00	\$24.72	\$127.57	\$762.11	N/A	\$0.00	N/A
17 DEPRECIATION	L1*L16	\$0.00	\$0.00	\$0.00	\$0.00	\$87.57	N/A	\$0.00	N/A
18 COST OF MONEY	L2*L16	\$0.00	\$0.00	\$0.00	\$0.00	\$103.72	N/A	\$0.00	N/A
19 INCOME TAX	L3*L16	\$0.00	\$0.00	\$0.00	\$0.00	\$38.79	N/A	\$0.00	N/A
20 MAINTENANCE	L4*L16	\$0.00	\$0.00	\$0.00	\$0.00	\$23.24	N/A	\$0.00	N/A
21 ADMINISTRATION	L5*L16	\$0.00	\$0.00	\$0.00	\$0.00	\$31.70	N/A	\$0.00	N/A
22 OTHER TAX	L6*L16	\$0.00	\$0.00	\$0.00	\$0.00	\$7.54	N/A	\$0.00	N/A
23 TOTAL	SUM L17..L22	\$0.00	\$0.00	\$0.00	\$0.00	\$292.57	N/A	\$0.00	N/A

LINE INFORMATION DATA BASE
DIRECT COSTS DEVELOPMENT

RATE ELEMENT:STP PORT TERMINATION

								Weighted Bell Atlantic Total (Note) G
A. DIGITAL TERMINATION		DC A	PA B	MD C	VA D	WV E	NJ F	
ITEM	SOURCE							
1 Unit Investment	WP F – 1 through F – 6, L8E	\$630.18	\$434.91	\$700.36	\$635.94	\$629.12	\$599.16	\$562.80
Direct Cost Components								
2 Depreciation	WP F – 1 through F – 6, L9E	\$79.21	\$47.93	\$78.09	\$95.33	\$68.70	\$68.84	\$66.80
3 Cost of Money	WP F – 1 through F – 6, L10E	\$75.31	\$48.75	\$72.00	\$70.97	\$62.53	\$81.55	\$66.93
4 Income Tax	WP F – 1 through F – 6, L11E	\$38.06	\$23.44	\$26.89	\$31.67	\$30.07	\$30.50	\$28.65
5 Maintenance	WP F – 1 through F – 6, L12E	\$14.87	\$24.49	\$15.72	\$13.04	\$13.53	\$18.27	\$19.01
6 Administration	WP F – 1 through F – 6, L13E	\$37.32	\$16.22	\$25.00	\$22.19	\$18.87	\$24.93	\$22.86
7 Other Tax	WP F – 1 through F – 6, L14E	\$1.89	\$1.35	\$198.69	\$3.88	\$4.15	\$5.93	\$24.85
8 Total Direct Cost	L2..L7	\$246.66	\$162.18	\$416.39	\$237.08	\$197.85	\$230.02	\$229.10
Demand Weighting								
9 Percentage of Links	Company Study	11%	34%	11%	11%	3%	30%	100%

NOTE: The Bell Atlantic Weighted Total in Column G is based on the demand weighting shown on Line 9.

LINE INFORMATION DATA BASE
DIRECT COSTS DEVELOPMENT

RATE ELEMENT:STP PORT TERMINATION

B. STP PROCESSOR

ITEM	SOURCE	DC A	PA B	MD C	VA D	WV E	NJ F	Weighted Bell Atlantic Total (Note) G
1 Unit Investment	WP F – 1 through F – 6, L8F	\$14,057.00	\$22,061.37	\$19,479.06	\$34,914.75	\$25,142.09	\$30,199.99	\$24,844.71
Direct Cost Components								
2 Depreciation	WP F – 1 through F – 6, L9F	\$1,109.10	\$1,950.23	\$1,511.58	\$2,957.28	\$2,124.51	\$2,732.28	\$2,160.07
3 Cost of Money	WP F – 1 through F – 6, L10F	\$1,795.08	\$2,656.19	\$2,275.15	\$3,833.64	\$2,908.94	\$3,333.09	\$2,859.73
4 Income Tax	WP F – 1 through F – 6, L11F	\$892.62	\$1,343.54	\$839.55	\$1,700.35	\$1,407.96	\$1,283.12	\$1,261.56
5 Maintenance	WP F – 1 through F – 6, L12F	\$1,734.63	\$2,239.23	\$2,144.64	\$4,587.80	\$2,524.27	\$2,783.61	\$2,603.53
6 Administration	WP F – 1 through F – 6, L13F	\$1,019.13	\$884.66	\$808.38	\$1,218.52	\$897.57	\$1,183.49	\$1,017.82
7 Other Tax	WP F – 1 through F – 6, L14F	\$46.39	\$77.21	\$198.69	\$195.52	\$183.54	\$262.66	\$159.02
8 Total Direct Cost	L2..L7	\$6,596.95	\$9,151.06	\$7,777.99	\$14,493.11	\$10,046.79	\$11,578.25	\$10,061.72
Demand Weighting								
9 Percentage of Links	Company Study	11%	34%	11%	11%	3%	30%	100%

NOTE: The Bell Atlantic Weighted Total in Column G is based on the demand weighting shown on Line 9.

BELL ATLANTIC

WORKPAPER F-9
(OLD WORKPAPER 6-1
FROM TRANS. NO. 476)

LINE INFORMATION DATA BASE
DIRECT COSTS DEVELOPMENT

RATE ELEMENT: STP PORT TERMINATION

ITEM	SOURCE	AMOUNT
DIGITAL TERMINATION		
1. Investment	WP F-7, LN 1G	\$562.80
Direct Cost Components		
2. Depreciation	WP F-7, LN 2G	\$66.80
3. Cost of Money	WP F-7, LN 3G	\$66.93
4. Income Tax	WP F-7, LN 4G	\$28.65
5. Maintenance	WP F-7, LN 5G	\$19.01
6. Administration	WP F-7, LN 6G	\$22.86
7. Other Tax	WP F-7, LN 7G	\$24.85
8. Total Direct Cost	L2..L7	\$229.10
9. Ratio of Unit Cost to Investment	LN8/LN1	0.4071
STP PROCESSOR		
10. Investment	WP F-8, LN 1G	\$24,844.71
Direct Cost Components		
11. Depreciation	WP F-8, LN 2G	\$2,160.07
12. Cost of Money	WP F-8, LN 3G	\$2,859.73
13. Income Tax	WP F-8, LN 4G	\$1,261.56
14. Maintenance	WP F-8, LN 5G	\$2,603.53
15. Administration	WP F-8, LN 6G	\$1,017.82
16. Other Tax	WP F-8, LN 7G	\$159.02
17. Total Direct Cost	L11..L16	\$10,061.72
18. Ratio of Unit Cost to Investment	LN17/L10	0.4050

BELL ATLANTIC

WORKPAPER F-10
(OLD WORKPAPER 6-2
FROM TRANS. NO. 476)

LINE INFORMATION DATA BASE
DIRECT COSTS DEVELOPMENT

RATE ELEMENT: QUERY TRANSPORT

ITEM	SOURCE	AMOUNT
SIGNAL LINK		
1. Investment	WP F-2, LN 24A..E	\$0.106366
Direct Cost Components:		
2. Depreciation	WP F-2, LN 25A..E	\$0.011707
3. Cost of Money	WP F-2, LN 26A..E	\$0.011923
4. Income Tax	WP F-2, LN 27A..E	\$0.005734
5. Maintenance	WP F-2, LN 28A..E	\$0.005977
6. Administration	WP F-2, LN 29A..E	\$0.003966
7. Other Tax	WP F-2, LN 30A..E	\$0.000329
8. Total Direct Cost	L2..L7	\$0.039636
9. Ratio of Cost to Investment	L8/L1	0.3726
10. Busy Hour Annual Ratio	Company Study	0.000288
11. Direct Unit Cost	L8*L10	\$0.000011
12. STP Preparation Expense	Company Study	\$167,392.50
13. Demand*	Forecast	376,240,739
14. STP Preparation Unit Expense	L12/L13	\$0.000445
15. DIRECT UNIT COST	L11 + L14	\$0.000456

NOTE: This demand forecast represents queries from non-Bell Atlantic sources for which STP preparation expenses were required. This figure is the present value of 5 years' worth of such queries.

RATE ELEMENT: BVS VALIDATION

A. DBAS II		Bell Atlantic			
ITEM	SOURCE	A	B	C	D
1. Unit Investment	WP F-2, L16H	\$2,936,452	N/A	N/A	\$2,936,452
Direct Cost Components					
2. Depreciation	WP F-2, L17H	\$571,727	N/A	N/A	\$571,727
3. Cost of Money	WP F-2, L18H	\$313,319	N/A	N/A	\$313,319
4. Income Tax	WP F-2, L19H	\$164,441	N/A	N/A	\$164,441
5. Maintenance	WP F-2, L20H	\$420,206	N/A	N/A	\$420,206
6. Administration	WP F-2, L21H	\$135,077	N/A	N/A	\$135,077
7. Other Tax	WP F-2, L22H	\$10,278	N/A	N/A	\$10,278
8. Total Direct Cost	L2..L7	\$1,615,048	N/A	N/A	\$1,615,048
9. Total Demand	Forecast				299,731,925
10. Direct Unit Cost	L8/L9				\$0.0054
11. Ratio of Cost to Investment	L8/L1				0.5500
B. DBAC		PA	VA	NJ	Total
ITEM	SOURCE	A	B	C	D
12. Unit Investment	see note	\$584.34	\$2,889.82	\$1,000.40	\$4,474.56
Direct Cost Components					
13. Depreciation	see note	\$60.69	\$342.16	\$87.57	\$490.41
14. Cost of Money	see note	\$65.42	\$317.57	\$103.72	\$486.71
15. Income Tax	see note	\$31.83	\$141.60	\$38.79	\$212.22
16. Maintenance	see note	\$29.98	\$47.39	\$23.24	\$100.62
17. Administration	see note	\$21.39	\$91.05	\$31.70	\$144.15
18. Other Tax	see note	\$1.73	\$16.19	\$7.54	\$25.46
19. Total Direct Cost	L13..L18	\$211.04	\$955.96	\$292.57	\$1,459.57
20. Total Demand	Forecast				299,731,925
21. Direct Unit Cost	L19/L20				\$0.000005
22. Ratio of Cost to Investment	L19/L12				0.3262
C. QUERY		PA	VA	NJ	Bell Atlantic Total
ITEM	SOURCE	A	B	C	D
23. Unit Investment	WP F-2, L16F	\$38.62	N/A	N/A	\$38.62
Direct Cost Components					
24. Depreciation	WP F-2, L17H	\$3.41	N/A	N/A	\$3.41
25. Cost of Money	WP F-2, L18H	\$4.65	N/A	N/A	\$4.65
26. Income Tax	WP F-2, L19H	\$2.35	N/A	N/A	\$2.35
27. Maintenance	WP F-2, L20H	\$3.92	N/A	N/A	\$3.92
28. Administration	WP F-2, L21H	\$1.55	N/A	N/A	\$1.55
29. Other Tax	WP F-2, L22H	\$0.14	N/A	N/A	\$0.14
30. Total Direct Cost	L24..L29	\$16.02	N/A	N/A	\$16.02
31. Ratio of Cost to Investment	L30/L23				0.4148
32. Busy Hour Annual Ratio	Company Study				0.000288
33. Direct Unit Cost	L8D * L9				\$0.004614

Note: Amounts were calculated by summing columns A through E and G, L16..22, WP F-2, F-4 and F-6.

RATE ELEMENT: BVS VALIDATION (cont'd)

ITEM	SOURCE	AMOUNT
1. TOTAL DIRECT COSTS	WP F-11, PAGE 1 L10 + L21 + L 33	\$0.0100
D. OTHER COSTS		
2. Calling Card Cost	Company Study	\$8,255,284
3. Total Demand	Forecast	299,731,925
4. Calling Card Unit Cost	L2/L3	\$0.0275
5. Daily Update Cost	Company Study	\$414,913
6. Daily Update Unit Cost	L5/L3	\$0.0014
7. Annualized Start Up Cost	Company Study	\$46,932
8. Annualized Start Up Unit Cost	L7/L3	\$0.00016
9. Total Other Costs	L4 + L6 + L8	\$0.0291
TOTAL DIRECT COSTS	L1 + L8	\$0.0391

BELL ATLANTIC

WORKPAPER F-12
(OLD WORKPAPER 6-4
FROM TRANS. NO. 476)

BVS NONRECURRING CHARGE FOR
ESTABLISHMENT/CHANGE OF SERVICE
TOC ANALYSIS

ITEM	LABOR RATE	TIME	COST (RATE)
=====	(1)	(1)	(2)
1. SIGNALING & ENGINEERING ADMINISTRATION CENTER	\$45.96	2.6963	\$123.92
2. RATIO: COST TO INVESTMENT			NA
3. RATIO: COST TO RATE			1.0

NOTES: (1) COMPANY STUDY
(2) LABOR RATE * TIME

BELL ATLANTIC

WORKPAPER F-13
(OLD WORKPAPER 6-9
FROM TRANS. NO. 476)

RESIDUAL FULLY LOADED COST (FLC) RATIO DEVELOPMENT

	ITEM	SOURCE	(\$000) RESULT
1.	Average Net Investment	1990 ARMIS Ln 1910	\$858,892
2.	Fixed Charges	1990 ARMIS Ln 1510	\$28,247
3.	IRS Adjustment	1990 ARMIS Ln 1520	(\$2,294)
4.	FCC Adjustment	1990 ARMIS Ln 1530	\$0
5.	Investment Tax Credit	1990 ARMIS Ln 1540	\$3,818
6.	Total Operating Expenses	1990 ARMIS Ln 1190	\$355,449
7.	Other Operating Income/Losses	1990 ARMIS Ln 1290	(\$168)
8.	Non Operating	1990 ARMIS Ln 1390	\$554
9.	Other Taxes	1990 ARMIS Ln 1490	\$23,099
10.	Uncollectibles	1990 ARMIS Ln 1060	\$2,732
11.	Miscellaneous Revenues	1990 ARMIS Ln 1040	\$13,528
12.	Total Plant	1990 ARMIS Ln 1690	\$1,570,311
13.	General Support Facilities	1990 ARMIS Ln 1620	\$290,412
14.	Return	L1*11.25%	\$96,625
15.	Federal Income Tax	[(L14-L2+L3+L4-L5) *(.34/.66)]-L5	\$28,259
16.	Expenses and Other Taxes	L6+L8+L9	\$379,102
17.	Net Revenue Requirement	L14+L15+L16-L7	\$504,154
18.	Gross Revenue Requirement	L17+L10-L11	\$493,358
19.	Local Transport FLC Factor	L18 / (L12-L13)	0.385500
20.	Transport Access ACF	1990 Company Study	0.306000
21.	Residual FLC Factor	L19 / L20	1.2598

BELL ATLANTIC

WORKPAPER F-14
(OLD WORKPAPER 6-10
FROM TRANS. NO. 476)

STP PORT TERMINATION
FULLY LOADED UNIT COST

ITEM	SOURCE	RESULT
=====		
1. STP DIGITAL TERMINATION DIRECT COST	WORKPAPER F-9,L8	\$229.10
2. STP PROCESSOR DIRECT COST	WORKPAPER F-9,L17	\$10,061.72
3. TOTAL DIRECT UNIT COST STP TERMINATION AND PROCESSOR	L1+L2	\$10,290.82
4. MONTHLY DIRECT UNIT COST STP TERMINATION AND PROCESSOR	L3/12	\$857.57
5. FLC FACTOR	WORKPAPER F-13,L21	1.2598
6. FULLY LOADED COST - STP TERMINATION AND PROCESSOR	L3*L5	\$12,964.42
7. MONTHLY FULLY LOADED COST STP TERMINATION AND PROCESSOR	L6/12	\$1,080.37
8. EFFECTIVE RATE	TRANS. NO. 476	\$932.58
9. RATIO: DIRECT COST TO RATE	L3/L8	0.9196

BELL ATLANTIC

WORKPAPER F-15
(OLD WORKPAPER 6-11
FROM TRANS. NO. 476)

BVS QUERY TRANSPORT
FULLY LOADED UNIT COST

ITEM	SOURCE	RESULT
=====		
1. DIRECT UNIT COST - STP LINK	WORKPAPER F-10,L11	\$0.000011
2. FLC FACTOR	WORKPAPER F-13, L21	1.2598
3. FULLY LOADED CAPITAL COST	L1 * L2	\$0.000014
4. STP PREPARATION EXPENSE	WORKPAPER F-10, L14	\$0.000445
5. TOTAL DIRECT COSTS	L1+L4	\$0.000456
6. TOTAL FULLY LOADED COST (RATE)	L3+L4	\$0.000500
7. RATIO: DIRECT COST TO RATE	L5/L6	0.9128

BELL ATLANTIC

WORKPAPER F-16
(OLD WORKPAPER 6-12
FROM TRANS. NO. 476)

BVS VALIDATION
FULLY LOADED UNIT COST

ITEM	SOURCE	COST
=====		
1. DIRECT COST - DBAS	WORKPAPER F-11, L10	\$0.0054
2. DIRECT COST - DBAC	WORKPAPER F-11, L21	\$0.000005
3. DIRECT COST QUERY	WORKPAPER F-11, L33	\$0.0046
4. TOTAL CAPITAL RELATED DIRECT COST	L1+L2+L3	\$0.0100
5. OTHER EXPENSES	WORKPAPER F-11, Page 2, L9	\$0.0291
6. FLC FACTOR	WORKPAPER F-13, L21	1.2598
7. FULLY LOADED CAPITAL COSTS	L4*L6	\$0.0126
8. TOTAL DIRECT COSTS	L4+L5	\$0.0391
9. TOTAL FULLY LOADED COSTS (RATE)	L5+L7	\$0.0417
10. RATIO: DIRECT COST TO RATE	L8/L9	\$0.9376

BELL ATLANTIC

WORKPAPER F-17
(OLD WORKPAPERS 6-13 THROUGH
6-16 FROM TRANS. NO. 476)

INTERSTATE LIDB COSTS AND REVENUES

RATE ELEMENT A	ANNUAL INTERSTATE DEMAND B	DIRECT COST C	RATE D	INTERSTATE COSTS E=B*C	INTERSTATE REVENUES F=B*D
1. TRANSPORT	76,703,486	\$0.000456	\$0.000500	\$35,009	\$38,352
2. VALIDATION	76,703,486	\$0.039100	\$0.041700	\$2,999,106	\$3,198,535
3. SERVICE ESTABLISHMENT	92	\$123.92	\$123.92	\$11,401	\$11,401
4. TOTAL	--	--	--	\$3,045,516	\$3,248,288

NET REVENUE TEST
LIDB

ITEM	SOURCE	RESULT
6. TOTAL LIDB REVENUES	L4, COL F	\$3,248,288
7. TOTAL LIDB COSTS	L4, COL E	\$3,045,516
8. NET REVENUES	L6-L7	\$202,772
9. PRESENT VALUE OF NET REVENUE	CALCULATED	\$190,752

SOURCES:

Col. B: Lines 1-3 -- Forecast
Col. C: Line 1 -- WP F-15, L5
Line 2 -- WP F-16, L8
Line 3 -- WP F-12, L1
Col. D: Line 1 -- WP F-15, L6
Line 2 -- WP F-16, L9
Line 3 -- WP F-12, L1

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing "Supplemental Direct Case of Bell Atlantic" was served this 5th day of May, 1992, by delivery thereof by first class mail, postage prepaid, to the parties on the attached list.



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